

INSTRUCTIONS FOR REQUESTING A REBATE OF TOBACCO TAXES PAID

In order to request a rebate through Arizona Luxury Tax Online (ALTO), you must attach a properly completed Arizona Tax Form 845-CIG or 845-OTP executed by the retailer that purchased the tobacco products on which the rebate is based.

If the retailer is uncooperative or is no longer in business and you are unable to obtain an executed Arizona Tax Form 845, you may request a rebate by mailing Arizona Tax Form 840, together with a written statement detailing your efforts and stating the reasons you were unable to furnish the required form, to the address below. The Department will consider your request and contact you with further instructions. In limited circumstances, and in its sole discretion, the Department may accept alternate proof to establish entitlement to a rebate.

The required Arizona Tax Forms 845-CIG, 845-OTP and 840 are available [here](#).

All written requests and statements must be sent to:

Arizona Department of Revenue
Luxury Tax Unit
1600 W. Monroe - Division 19
Phoenix, AZ 85007